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December 24, 2024

VIA ECF

Honorable Steven L. Tiscione, U.S.M.J.
United States District Court
Eastern District of New York
100 Federal Plaza
Central Islip, New York 11722

Re: AutoExpo Ent. Inc., et al. v. Omid Elyahou et al.
Case No.: 2:23-cv-09249 (OEM) (ST)

Dear Judge Tiscione:

We represent Plaintiff AutoExpo Ent. Inc. (“AutoExpo”) and the other plaintiffs (collectively, “Plaintiffs”) in the above-action. Defendants Omid Elyahou, SimpSocial, LLC and United Citizens Warranty LLC (collectively the “Elyahou Defendants”) and Defendants Avi Eitan, Fifty Seven Consulting Corp. d/b/a Certified Auto Group a/k/a Certified Performance Motors and Fazeeda Kassim (collectively the “Certified Defendants”) made separate motions to dismiss AutoExpo’s claims under the Employee Retirement Income Security Act, 29 U.S.C. § 1001, et. seq. (“ERISA”), on behalf of AutoExpo’s 401K plan (the “Plan”) and its participants, as alleged in the Amended Complaint, seeking, *inter alia*, injunctive and equitable relief to undo an improper \$521,000 transaction made by Elyahou, as Plan Trustee, in November 2022 in contravention of the Plan and in breach of his fiduciary duties to the Plan.¹

Plaintiff AutoExpo writes to respectfully request a two-week extension for its time to submit its opposition to Defendants’ respective motions to dismiss the ERISA claims, *i.e.*, from the current deadline of December 27, 2024 to January 10, 2025 (along with a commensurate extension for Defendants’ reply). This is Plaintiffs’ first request for an extension of time to file its opposition. This request is made because the undersigned, and several colleagues who have been working on this matter, have holiday vacation plans with family. The requested extension, therefore, is necessary to ensure that Defendants’ motions are opposed efficiently and effectively.

Prior to the submission of this letter request, Plaintiff AutoExpo, on December 23, 2024, sought Defendants’ consent but have not yet received a response from either the Elyahou

¹ As this Court is aware, Defendants submitted a motion to dismiss the original Complaint July 1, 2024 (Dkt. 38-39). Besides adding a related party, the only substantive difference between the original Complaint (Dkt. 1) and the Amended Complaint (Dkt. 48) is the addition of the ERISA claims. Defendants’ current motion and AutoExpo’s opposition will supplement the original motion (Dkt. 38-39).

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Defendants or the Certified Defendants. As such, Plaintiffs must make this request without having obtained Defendants' consent.

We thank the Court for its attention to this matter.

Respectfully submitted,

Michael C. Mulè

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cc: Counsel of Record